UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.29
16 May 1991

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 132

# FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

## Draft resolution submitted by the Chairman

The General Assembly,

Recalling its resolution 43/232 of 1 March 1989,

Bearing in mind Security Council resolution 435 (1978) of 29 December 1978, by which the Council established the United Nations Transition Assistance Group for a period of up to twelve months, as well as Council resolutions 629 (1989) of 16 January 1989 and 632 (1989) of 16 February 1989,

Having considered the report of the Secretary-General on the financing of the Group 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling that the amount of $409,555,646 was assessed on Member States for the United Nations Transition Assistance Group,

Bearing in mind that assessed contributions remain uncollected,

Noting with appreciation that voluntary contributions in cash and in kind have been made to the Group by certain Governments,

---

1/ A/45/997 and Corr.1.

2/ A/45/1003.

Recognizing that the situation in which a peace-keeping operation has terminated with resources in excess of net estimated revised costs is unprecedented,

1. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

2. Notes that the net estimated cost of the United Nations Transition Assistance Group to Member States has been revised to $345,314,701 and that Member States' financial obligations to the Group should be adjusted accordingly;

3. Decides that Member States whose payments to the United Nations Transition Assistance Group exceed their adjusted financial obligations will be credited in full with the difference;

4. Notes that the United Nations has been called upon to launch new peace-keeping operations and that significant obligations will result for Member States;

5. Invites Member States to consider having the credits due to them set off against their assessed contributions for other United Nations peace-keeping operations in accordance with the Financial Rules and Regulations;

6. Requests the Board of Auditors to take measures necessary to expedite the audit of the United Nations Transition Assistance Group Special Account and submit its findings to the General Assembly at its forty-sixth session;

7. Requests the Advisory Committee on Administrative and Budgetary Questions, on receipt of the special audit requested in paragraph 6 above, to make appropriate recommendations regarding the account, taking into consideration interest earnings of the account;

8. Takes note of the proposal of the Secretary-General that the shortfall of $3,336,000 for funding the repatriation of some 45,000 Namibians by the Office of the United Nations High Commissioner for Refugees be charged to the United Nations Transition Assistance Group Special Account;

9. Notes that the unencumbered balance shown in annex VI to the report of the Secretary-General 1/ does not include the reported shortfall in the funding for the repatriation of Namibian refugees;

10. Invites the Secretary-General to renew his appeal to Governments to meet this reported shortfall, and requests the Secretary-General to submit a report on this issue, through the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-sixth session;

11. Concurs with the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 8 of its report, 2/ and approves the following special arrangements for the Group with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4 as set out in the annex to the present resolution;

12. Urges those Member States that are still in arrears to make every effort to pay their assessed contributions to the Group.

## ANNEX

### Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(c) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

---

UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.30
15 May 1991

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 157

# FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Draft resolution submitted by the Chairman

The General Assembly,

Recalling its resolution 45/21 of 20 November 1990,

Bearing in mind Security Council resolutions 621 (1988) of 20 September 1988 and 658 (1990) of 27 June 1990 as well as Council resolution 690 (1991) of 29 April 1991, by which the Council established, under its authority, a United Nations mission for the referendum in Western Sahara,

Having considered the report of the Secretary-General on the financing of the United Nations Mission for the Referendum in Western Sahara 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Noting that the budgetary estimates of the Mission as contained in the report of the Secretary-General amount to $180,617,000 gross ($176,868,000 net), 1/

Recognizing that the costs of the Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2 of the Charter of the United Nations,

---

1/ A/45/241/Add.1.

2/ A/45/1011.

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Urging all Member States to make every possible effort to ensure payments of their assessed contributions to the Mission in full and on time, particularly in view of the urgent need for start-up cost of the operation and its brevity of duration,

Recognizing that, in order to meet the expenditures caused by the Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of the United Nations Mission for the Referendum in Western Sahara,

1. Recalls that, in accordance with Article 17 of the Charter of the United Nations, it is the General Assembly that will consider and approve the budget of the Organization;

2. Approves, in principle, the budgetary estimates proposed by the Secretary-General for the United Nations Mission for the Referendum in Western Sahara ($180,617,000 gross, $176,868,000 net), as contained in his report, 1/ for the mandate period approved by the Security Council in its resolution 690 (1991) and in respect of which the Secretary-General is requested to establish a special account in accordance with paragraph 16 of his report; 1/

3. Decides to appropriate an initial amount of $143,000,000 gross ($140,000,000 net), inclusive of the amount of $889,700 authorized with the concurrence of the Advisory Committee on Administrative and Budgetary Questions for pre-implementation expenses under the terms of General Assembly resolution 44/203 of 21 December 1989, for the operation of the Mission in accordance with the implementation time-table set out in paragraph 10 of the report of the Secretary-General; 1/

4. Requests the Secretary-General to submit a detailed performance report for the first six months of the operation to its forty-sixth session and to take all necessary measures to ensure that the operation is administered with the maximum of efficiency and economy, bearing in mind the observations and recommendations contained in paragraphs 10 to 18 of the report of the Advisory Committee; 2/

5. Decides to consider at its forty-sixth session the appropriations required to finance the Mission for the remaining three-month mandate period in the light of the performance report referred to in paragraph 4 of the present resolution;

6. Takes note of the views expressed in paragraphs 18 and 19 of the Secretary-General's report, 1/ and acknowledges that the repatriation programme to be carried out by the Office of the United Nations High Commissioner for Refugees, in accordance with its statute, is an essential political element in the settlement proposals without which an impartial referendum could not take place, and calls upon Member States to respond expeditiously to the Secretary-General's appeal for voluntary contributions in this regard;

7. Adopts the recommendations of the Advisory Committee, as contained in paragraph 8 of its report 2/ in respect of voluntary contributions totalling $34.5 million estimated as the requirements of the Office of the United Nations High Commissioner for Refugees for the repatriation of Western Saharans;

8. Notes the recommendation of the Advisory Committee in paragraph 15 of its report 2/ concerning the high-level posts for the Mission and decides that not more than one Under-Secretary-General and two Assistant Secretaries-General be appointed for the Mission;

9. Decides, as an ad hoc arrangement, to apportion the amount of $143,000,000 gross ($140,000,000 net) among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolution 44/192 B of 21 December 1989, and taking into account the scale of assessments for the years 1989, 1990 and 1991; 3/

10. Decides also that Liechtenstein shall be included in the group of Member States set out in paragraph 3 (b) of General Assembly resolution 43/232;

11. Decides further that Namibia shall be included in the group of Member States set out in paragraph 3 (d) of General Assembly resolution 43/232;

12. Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment of Member States, as provided for in paragraph 9 of the present resolution, their respective share in the Tax Equalization Fund of the estimated staff assessment income of $3,000,000 approved for the initial six-month period;

---

3/ See resolutions 43/223 and 45/256 B.

13. Invites voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolution 44/192 A of 21 December 1989;

14. Decides to include in the provisional agenda of its forty-sixth session the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara".

---

UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.31
20 May 1991

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 132

# FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Note by the Secretariat

The following information on the adjusted financial obligations of Member States requested during the Fifth Committee's consideration of agenda item 132 is annexed hereto.

Annex

UNITED NATIONS TRANSITION ASSISTANCE GROUP

(In United States dollars)

| Member State | 1 Original assessment | 2 Net revised estimated costs a/ | 3 Contributions paid to date | 4 (Overpayment) balance due (col.2-col.3) |
|---|---|---|---|---|
| Afghanistan | 4 067 | 3 426 | 4 067 | (641) |
| Albania | 8 132 | 6 853 | 8 132 | (1 279) |
| Algeria | 121 987 | 102 801 | 121 987 | (19 186) |
| Angola | 4 067 | 3 426 | 0 | 3 426 |
| Antigua and Barbuda | 4 067 | 3 426 | 4 067 | (641) |
| Argentina | 536 741 | 452 322 | 0 | 452 322 |
| Australia | 6 383 949 | 5 379 887 | 6 383 949 | (1 004 062) |
| Austria | 3 008 996 | 2 535 743 | 3 008 996 | (473 253) |
| Bahamas | 16 264 | 13 707 | 16 264 | (2 557) |
| Bahrain | 16 264 | 13 707 | 16 264 | (2 557) |
| Bangladesh | 4 067 | 3 426 | 4 067 | (641) |
| Barbados | 8 132 | 6 853 | 8 132 | (1 279) |
| Belgium | 4 757 465 | 4 009 215 | 4 757 465 | (748 250) |
| Belize | 4 067 | 3 426 | 0 | 3 426 |
| Benin | 4 067 | 3 426 | 0 | 3 426 |
| Bhutan | 4 067 | 3 426 | 4 067 | (641) |
| Bolivia | 8 132 | 6 853 | 0 | 6 853 |
| Botswana | 4 067 | 3 426 | 4 067 | (641) |
| Brazil | 1 179 202 | 993 738 | 279 202 | 714 536 |
| Brunei Darussalam | 32 530 | 27 414 | 32 530 | (5 116) |
| Bulgaria | 121 987 | 102 801 | 121 987 | (19 186) |
| Burkina Faso | 4 067 | 3 426 | 4 067 | (641) |
| Burundi | 4 067 | 3 426 | 0 | 3 426 |
| Byelorussian Soviet Socialist Republic | 1 341 850 | 1 130 804 | 1 341 850 | (211 046) |
| Cambodia | 8 132 | 6 853 | 0 | 6 853 |
| Cameroon | 8 132 | 6 853 | 7 827 | (974) |
| Canada | 12 564 589 | 10 588 440 | 12 564 589 | (1 976 149) |
| Cape Verde | 4 067 | 3 426 | 0 | 3 426 |
| Central African Republic | 8 132 | 6 853 | 0 | 6 853 |
| Chad | 4 067 | 3 426 | 3 986 | (560) |
| Chile | 65 059 | 54 827 | 65 059 | (10 232) |
| China | 3 952 184 | 3 330 588 | 3 952 184 | (621 596) |
| Colombia | 113 854 | 95 947 | 113 854 | (17 907) |
| Comoros | 4 067 | 3 426 | 0 | 3 426 |
| Congo | 8 132 | 6 853 | 0 | 6 853 |
| Costa Rica | 16 264 | 13 707 | 0 | 13 707 |

| Member State | 1<br>Original assessment | 2<br>Net revised estimated costs a/ | 3<br>Contributions paid to date | 4<br>(Overpayment) balance due (col.2-col.3) |
|---|---|---|---|---|
| Côte d'Ivoire | 16 264 | 13 707 | 0 | 13 707 |
| Cuba | 73 192 | 61 680 | 73 192 | (11 512) |
| Cyprus | 16 264 | 13 707 | 16 264 | (2 557) |
| Czechoslovakia | 2 683 698 | 2 261 608 | 2 683 698 | (422 090) |
| Denmark | 2 805 685 | 2 364 409 | 2 805 685 | (441 276) |
| Djibouti | 4 067 | 3 426 | 0 | 3 426 |
| Dominica | 4 067 | 3 426 | 4 067 | (641) |
| Dominican Republic | 24 398 | 20 560 | 0 | 20 560 |
| Ecuador | 24 398 | 20 560 | 0 | 20 560 |
| Egypt | 56 927 | 47 974 | 56 927 | (8 953) |
| El Salvador | 8 132 | 6 853 | 0 | 6 853 |
| Equatorial Guinea | 8 132 | 6 853 | 0 | 6 853 |
| Ethiopia | 4 067 | 3 426 | 4 067 | (641) |
| Fiji | 8 132 | 6 853 | 8 132 | (1 279) |
| Finland | 2 073 767 | 1 747 607 | 2 073 767 | (326 160) |
| France | 31 267 277 | 26 349 592 | 31 267 277 | (4 917 685) |
| Gabon | 24 398 | 20 560 | 24 398 | (3 838) |
| Gambia | 8 132 | 6 853 | 0 | 6 853 |
| Germany | 38 059 726 | 32 073 721 | 38 059 726 | (5 986 005) |
| Ghana | 8 132 | 6 853 | 8 132 | (1 279) |
| Greece | 325 298 | 274 134 | 325 298 | (51 164) |
| Grenada | 4 067 | 3 426 | 0 | 3 426 |
| Guatemala | 16 264 | 13 707 | 0 | 13 707 |
| Guinea | 4 067 | 3 426 | 0 | 3 426 |
| Guinea-Bissau | 4 067 | 3 426 | 4 067 | (641) |
| Guyana | 8 132 | 6 853 | 0 | 6 853 |
| Haiti | 4 067 | 3 426 | 0 | 3 426 |
| Honduras | 8 132 | 6 853 | 0 | 6 853 |
| Hungary | 170 781 | 143 921 | 170 781 | (26 860) |
| Iceland | 121 987 | 102 800 | 121 987 | (19 187) |
| India | 300 901 | 253 574 | 300 901 | (47 327) |
| Indonesia | 121 987 | 102 801 | 0 | 102 801 |
| Iran (Islamic Republic of) | 561 138 | 472 882 | 0 | 472 882 |
| Iraq | 97 589 | 82 241 | 0 | 82 241 |
| Ireland | 731 918 | 616 802 | 731 918 | (115 116) |
| Israel | 170 781 | 143 921 | 170 781 | (26 860) |
| Italy | 16 224 178 | 13 672 452 | 16 224 178 | (2 551 726) |
| Jamaica | 8 132 | 6 853 | 8 132 | (1 279) |
| Japan | 46 273 471 | 38 995 614 | 46 273 471 | (7 277 857) |
| Jordan | 8 132 | 6 853 | 8 132 | (1 279) |
| Kenya | 8 132 | 6 853 | 0 | 6 853 |
| Kuwait | 235 841 | 198 747 | 235 841 | (37 094) |

| Member State | 1 Original assessment | 2 Net revised estimated costs a/ | 3 Contributions paid to date | 4 (Overpayment) balance due (col.2-col.3) |
|---|---|---|---|---|
| Lao People's Democratic Republic | 4 067 | 3 426 | 4 067 | (641) |
| Lebanon | 8 132 | 6 853 | 8 132 | (1 279) |
| Lesotho | 4 067 | 3 426 | 4 067 | (641) |
| Liberia | 8 132 | 6 853 | 0 | 6 853 |
| Libyan Arab Jamahiriya | 227 708 | 191 894 | 0 | 191 894 |
| Luxembourg | 243 972 | 205 601 | 243 972 | (38 371) |
| Madagascar | 8 132 | 6 853 | 0 | 6 853 |
| Malawi | 4 067 | 3 426 | 0 | 3 426 |
| Malaysia | 89 457 | 75 387 | 89 457 | (14 070) |
| Maldives | 4 067 | 3 426 | 4 067 | (641) |
| Mali | 4 067 | 3 426 | 0 | 3 426 |
| Malta | 8 132 | 6 853 | 8 132 | (1 279) |
| Mauritania | 8 132 | 6 853 | 0 | 6 853 |
| Mauritius | 8 132 | 6 853 | 0 | 6 853 |
| Mexico | 764 449 | 644 216 | 764 449 | (120 233) |
| Mongolia | 8 132 | 6 853 | 8 132 | (1 279) |
| Morocco | 32 530 | 27 414 | 32 530 | (5 116) |
| Mozambique | 4 067 | 3 426 | 4 067 | (641) |
| Myanmar | 8 132 | 6 853 | 8 132 | (1 279) |
| Nepal | 4 067 | 3 426 | 4 067 | (641) |
| Netherlands | 6 709 246 | 5 654 021 | 6 709 246 | (1 055 225) |
| New Zealand | 975 891 | 822 403 | 975 891 | (153 488) |
| Nicaragua | 8 132 | 6 853 | 0 | 6 853 |
| Niger | 4 067 | 3 426 | 0 | 3 426 |
| Nigeria | 162 649 | 137 067 | 0 | 137 067 |
| Norway | 2 236 415 | 1 884 674 | 2 236 415 | (351 741) |
| Oman | 16 264 | 13 707 | 16 264 | (2 557) |
| Pakistan | 48 794 | 41 120 | 48 794 | (7 674) |
| Panama | 16 264 | 13 707 | 0 | 13 707 |
| Papua New Guinea | 4 067 | 3 426 | 0 | 3 426 |
| Paraguay | 24 398 | 20 560 | 0 | 20 560 |
| Peru | 48 794 | 41 120 | 48 794 | (7 674) |
| Philippines | 73 192 | 61 680 | 23 484 | 38 196 |
| Poland | 2 277 077 | 1 918 941 | 2 277 077 | (358 136) |
| Portugal | 146 383 | 123 361 | 146 383 | (23 022) |
| Qatar | 40 662 | 34 267 | 0 | 34 267 |
| Romania | 154 516 | 130 214 | 154 516 | (24 302) |
| Rwanda | 4 067 | 3 426 | 4 067 | (641) |
| Saint Kitts and Nevis | 4 067 | 3 426 | 0 | 3 426 |
| Saint Lucia | 4 067 | 3 426 | 4 067 | (641) |
| Saint Vincent and the Grenadines | 4 067 | 3 426 | 0 | 3 426 |

| Member State | 1<br>Original assessment | 2<br>Net revised estimated costs a/ | 3<br>Contributions paid to date | 4<br>(Overpayment) balance due (col.2-col.3) |
|---|---|---|---|---|
| Samoa | 4 067 | 3 426 | 0 | 3 426 |
| Sao Tome and Principe | 4 067 | 3 426 | 1 000 | 2 426 |
| Saudi Arabia | 829 507 | 699 043 | 414 754 | 284 289 |
| Senegal | 4 067 | 3 426 | 4 067 | (641) |
| Seychelles | 4 067 | 3 426 | 4 067 | (641) |
| Sierra Leone | 8 132 | 6 853 | 0 | 6 853 |
| Singapore | 89 457 | 75 387 | 89 457 | (14 070) |
| Solomon Islands | 4 067 | 3 426 | 0 | 3 426 |
| Somalia | 4 067 | 3 426 | 0 | 3 426 |
| South Africa | 1 829 794 | 1 542 006 | 0 | 1 542 006 |
| Spain | 1 585 823 | 1 336 406 | 1 585 823 | (249 417) |
| Sri Lanka | 8 132 | 6 853 | 0 | 6 853 |
| Sudan | 4 067 | 3 426 | 0 | 3 426 |
| Suriname | 4 067 | 3 426 | 0 | 3 426 |
| Swaziland | 8 132 | 6 853 | 8 132 | (1 279) |
| Sweden | 4 920 114 | 4 146 282 | 4 920 114 | (773 832) |
| Syrian Arab Republic | 32 530 | 27 414 | 0 | 27 414 |
| Thailand | 81 324 | 68 534 | 81 324 | (12 790) |
| Togo | 8 132 | 6 853 | 8 132 | (1 279) |
| Trinidad and Tobago | 40 662 | 34 267 | 0 | 34 267 |
| Tunisia | 24 398 | 20 560 | 24 398 | (3 838) |
| Turkey | 260 239 | 219 308 | 260 239 | (40 931) |
| Uganda | 4 067 | 3 426 | 4 067 | (641) |
| Ukrainian Soviet Socialist Republic | 5 082 762 | 4 283 350 | 5 082 762 | (799 412) |
| Union of Soviet Socialist Republics | 49 977 615 | 42 117 188 | 49 977 615 | (7 860 427) |
| United Arab Emirates | 154 516 | 130 214 | 0 | 130 214 |
| United Kingdom of Great Britain and Northern Ireland | 24 313 435 | 20 489 442 | 24 313 435 | (3 823 993) |
| United Republic of Tanzania | 4 067 | 3 426 | 1 772 | 1 654 |
| United States of America | 128 003 753 b/ | 108 045 109 c/ | 110 824 088 | (2 778 979) d/ |
| Uruguay | 32 530 | 27 414 | 32 530 | (5 116) |
| Vanuatu | 4 067 | 3 426 | 0 | 3 426 |
| Venezuela | 463 549 | 390 642 | 461 715 | (71 073) |
| Viet Nam | 8 132 | 6 853 | 0 | 6 853 |
| Yemen | 8 134 | 6 852 | 0 | 6 852 |
| Yugoslavia | 374 092 | 315 255 | 0 | 315 255 |
| Zaire | 8 132 | 6 853 | 5 398 | 1 455 |
| Zambia | 8 132 | 6 853 | 8 132 | (1 279) |
| Zimbabwe | 8 134 | 6 852 | 8 134 | (1 282) |
| TOTAL | 409 555 646 | 345 314 701 | 386 438 902 | (41 124 201) e/ |

(Footnotes on following page)

(Footnotes to table)

---

a/ Net revised estimated costs consist of:

| | |
|---|---|
| Total operating costs | 368 341 000 |
| Plus: United States share of staff assessment | 2 646 741 |
| Less: | |
| Voluntary contributions in kind | 10 632 343 |
| Voluntary contributions in cash | 13 050 000 |
| Miscellaneous income | 1 990 697 |
| | 345 314 701 |

b/ Including original United States share of staff assessment of 2 934 646

c/ Including revised United States share of staff assessment of 2 646 741

d/ Including difference between original and revised United States share of staff assessment of 287 905

e/ Consists of ($46,011,473) in overpayments and $4,887,272 in unpaid contributions.

---